

1 AN ACT relating to the Department of Revenue.

2 ***Be it enacted by the General Assembly of the Commonwealth of Kentucky:***

3 ➔Section 1. KRS 131.083 is amended to read as follows:

4 The department shall provide the services of a Division of Taxpayer Ombudsman to carry  
5 out the spirit and specific purposes of KRS 131.041 to 131.081. The division shall:

- 6 (1) Coordinate the resolution of taxpayer complaints and problems, if so requested by a  
7 taxpayer or the taxpayer's representative;
- 8 (2) Provide recommendations to the department for new or revised informational  
9 publications and recommend taxpayer and department employee education  
10 programs needed to reduce or eliminate errors or improve voluntary taxpayer  
11 compliance;
- 12 (3) Provide recommendations to the department for simplification or other  
13 improvements needed in tax laws, regulations, forms, systems, and procedures to  
14 promote better understanding and voluntary compliance by taxpayers; and
- 15 (4) At least annually, on or before October 1, prepare and submit a report to the  
16 commissioner of the department~~[of Revenue]~~ summarizing the activities of the  
17 division during the immediately preceding fiscal year, describing any  
18 recommendations made pursuant to subsections (2) and (3) of this section,  
19 including the progress in implementing such recommendations, and providing such  
20 other information as the division deems appropriate relating to the rights of  
21 Kentucky taxpayers.